

EXHIBIT 1

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

In re:

BED BATH & BEYOND INC., et al.

Debtors.¹

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

**DECLARATION OF PAUL KINDRED IN SUPPORT OF MOTION OF
GARTNER, INC. FOR ALLOWANCE OF AN ADMINISTRATIVE EXPENSE CLAIM
AND INCORPORATED MEMORANDUM OF LAW**

I, PAUL KINDRED, declare as follows:

1. I am over the age of eighteen (18) and believe in the obligations of an oath.
2. I am employed by Gartner, Inc. (“Gartner”), as Managing Vice President of Credit and Collections. I am responsible for credit and delinquency management at Gartner.
3. I submit this declaration in support of the *Motion of Gartner, Inc. for Allowance of an Administrative Expense Claim and Incorporated Memorandum of Law*.
4. I make this declaration based on my personal knowledge and my personal knowledge of the books and records of Gartner and would competently testify thereof under oath if requested to do so.
5. In my capacity as Managing Vice President of Credit and Collections, I am one of the custodians of the books, records and files of Gartner that relate to, among other things, its

¹ The last four digits of Debtor Bed Bath & Beyond Inc.’s tax identification number are 0488. A complete list of the Debtors in these Chapter 11 Cases and each such Debtor’s tax identification number may be obtained on the website of the Debtors’ claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.’s principal place of business and the Debtors’ service address in these Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

relationship with Bed Bath & Beyond Inc. (the “Debtor” and its affiliated debtors, collectively, the “Debtors”).

6. I have personally worked on those books, records and files, and as to the facts below, I know them to be true of my own knowledge or I have gained knowledge of them from the business records of Gartner, which were made at or about the time of the events recorded, and which are maintained in the ordinary course of Gartner’s business at or near the time of the acts, conditions or events to which they relate. Any such document was prepared in the ordinary course of business of Gartner by a person who had personal knowledge of the event being recorded and had or has a business duty to record accurately such event. In accordance therewith, I hereby certify that Exhibits A through D are records kept in Gartner’s regularly conducted business activities; that the records were made at or near the time by (or from information transmitted by) someone with knowledge; and that the records were made as part of the regular practice of Gartner’s regularly conducted business activities.

7. Gartner provides distinctive subscription-based research and related services to its clients by providing its clients with actionable, objective insight for its clients and their teams. Gartner helps its clients to identify emerging human resources trends and anticipate challenges to achieve their clients’ top priorities. Gartner utilizes data in a variety of formats, including articles, research papers, webinars and conferences, to assist its clients in their businesses.

8. Gartner and the Debtor are parties to that certain Human Resources Service Agreement dated on or about December 30, 2021 (the “Human Resources Service Agreement”). Pursuant to the Human Resources Service Agreement, Gartner provided the Debtor with a two-term subscription from January 1, 2022 to December 31, 2022 and January 1, 2023 to December 31, 2023, respectively, for subscription-based research and related services relating to Gartner for

Chief Human Resource Officers services, as set forth in greater detail therein (the “Services”). A true and accurate copy of the Human Resources Service Agreement is annexed hereto as **Exhibit A**.

9. The annual membership fee for the Human Resources Service Agreement for January 1, 2023 through December 31, 2023, is \$171,300, plus applicable New Jersey tax which Gartner bills annually in advance. *See* Ex. A, at 2.

10. On May 3, 2023, Gartner issued the Debtor Invoice No. 1201134 for the term of April 2023 to December 2023, which covered part of the second term of the Human Resources Service Agreement in the amount of \$138,001.20 (the “Human Resource Invoice”). A true and accurate copy of the Human Resource Invoice is annexed hereto as **Exhibit B**.

11. On a post-petition basis, the Debtor has continued to access and use the Services provided under the Human Resources Service Agreement but has failed to pay for same. Annexed hereto as **Exhibit C** is a true and accurate copy of the usage report showing the Debtor’s usage of the Services from April 23, 2023 to August 31, 2023.

12. For example, from August 1 through August 31, 2023, the Debtor accessed documents included as part of the the Services on ten (10) occasions. The Debtor also had active users with logins utilizing the Services during the applicable period. Annexed hereto as **Exhibit D** is a spreadsheet showing the date and document accessed during August 2023 under the Human Resources Service Agreement.

13. By way of further example, between August 1 through August 31, 2023, the Debtor had no fewer than three (3) calls scheduled with Gartner to discuss navigating the uncertainty the Debtors’ employees are experiencing during these bankruptcy cases.

14. Moreover, the Services address a wide range of strategic information related to human resource issues.

15. The Debtors ongoing use of the Services is also evidenced by the at least three (3) scheduled telephone calls and inquiries to Gartner. Between August 1 through August 31, 2023, the Debtor had at least three (3) calls scheduled with Gartner as part of the Services.

16. To date, the Debtors have not paid any portion of the Human Resource Invoice, including that pro-rata portion covering August 1 through August 31, 2023 in the amount of \$15,333.47.

[Remainder of page intentionally left blank.]

Pursuant to the provisions of 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed this 15th day of September 2023.

/s/ Paul Kindred

Paul Kindred

Managing Vice President of Credit and Collections
Gartner, Inc.